ANNUAL REPORT

OF THE

STATE TREASURER

OF THE

COMMONWEALTH OF PENNSYLVANIA,

ON THE

FINANCES OF THE STATE,

FOR THE

Fiscal Year ending November 30, 1865.

HARRISBURG:
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COMMUNICATION.

TREASURY DEPARTMENT OF PENNSYLVANIA,
Harrisburg, January 3, 1866.

HON. JAMES R. KELLY,

Speaker of the House of Representatives:

SIR:—I have the honor, herewith, to transmit to the House of Representatives the annual report of this Department, for the fiscal year ending November 30, 1865, as required by the act of 16th March, 1832.

Very respectfully,

Your obedient servant,

WM. H. KEMBLE,
State Treasurer.

REPORT.

To the Senate and House of Representatives of the Commonwealth of Pennsylvania:

GENTLEMEN:—In presenting his Annual Report, the State Treasurer congratulates the people of Pennsylvania, through their representatives, upon the prosperous condition of the finances of the Commonwealth. It should be a source of pride to every Pennsylvanian to learn that, notwithstanding the extraordinary expenditures to which we have been subjected, during the last five years, in consequence of the rebellion, reaching the large amount of $4,028,627 21, (in addition to what has been refunded by the General Government,) we are, on the termination of the current fiscal year, financially in a better condition, by the sum of $2,560,173 72, than we were on the 30th day of November, 1860. By a statement hereto appended, it will be seen that during that time we have *reduced* our public debt $492,938 66, while our assets have increased $2,067,235 06. These facts demonstrate the immense resources of the State, and cannot fail to give increased confidence to the holders of her obligations. During the last five years, at least three hundred thousand of her citizens have been called away from the peaceful pursuits of life. Millions of her treasure have been contributed, publicly and privately, to sustain her gallant sons while battling for the great cause of freedom, and yet she stands to-day with an overflowing treasury, and with every just demand upon her paid.

The receipts of the last year exceed those of 1864 by $1,486,676 65, the larger portion of which has been derived from taxes on corporation stock, tonnage, real estate, loans, income, collateral inheritance, foreign insurance companies and charters. The only sources showing a decline are the proceeds from patenting lands and the tax on banks.

The income from the latter source fell off during the year, in tax on dividends, $205,911 39; in tax on capital stock, $75,507 05, making in all $281,481 44, and has now almost entirely ceased. This diminution has been caused by the banks having ceased to operate as State institutions, and accepting charters under the National banking system. As these corporations are still located in our midst, and derive all their profits from their business relations with our people, it will be admitted by all that they should be required to bear their proportion of the public burdens. There is no valid reason why a business which is always profitable, when properly conducted, should be exempted from the taxation which is imposed upon every other pursuit of life. I recommend, therefore, the passage of an act taxing the capital stock of National banks, to be collected early in the year, as the only method by which we can now get, what we failed to demand a year ago. Of our right to impose this tax I have not a single doubt; but even if it were an open question, I feel confident that there is patriotism enough among the owners of these institutions to induce them readily to bear their just proportion of the expenses of a contest which, if it had terminated adversely, would have left them with *little* or *no* capital to tax. On inquiring of the Controller of the Currency, I learn that the National banks of Pennsylvania have a capital of $46,943,190. A tax of one per

cent. on this amount would, no doubt, be cheerfully paid by them, provided they were exempt by law from *local* taxation.

There is no foundation for the cry that these institutions are already too heavily taxed by the General Government, for, in fact, these State banks, by placing themselves under the National banking law, have *escaped* the larger portion of the increased taxation that all other trades and occupations have been subjected to on account of the war. An exhibit of the relative amount of taxes paid under each system, is herewith appended, from which it will be seen that the taxes of these institutions are in reality, less *now* than they were before the war.

I respectfully call your attention to the very small amount of revenue realized from tax on railroads and canals, representing in value, in 1864, almost $250,000,000. The whole income from them in 1865, was $632,562 10, or about one-fourth of one per cent. on their value. In this the tax on tonnage is *not* included, for it is difficult to determine whether this was intended as a tax on the *corporation* or on *production*. If it was designed for the former, it should be forthwith amended or repealed, because of the inability of the Auditor General to ascertain what amount of tax is due the State, and on account of the unequal manner in which it operates upon the different companies, which it was intended to reach. For example:

The Pennsylvania railroad company, with an income which, in 1864, amounted to nearly $15,000,000, pays for 1865 a tax of $51,365 13; while the Reading railroad company, with an income of $9,250,000, during the same period, pays $89,232 77. The Lackawanna and Bloomsburg railroad company, with an income of $700,000, pay $16,383 03. The Erie and North-East, with an income of only $500,000 pay $14,754 43; and the Atlantic and Great Western, with its immense capital and traffic, paid the insignificant sum of $6,031 57.

It cannot be ascertained *at present*, what the gross receipts of the different railroad and transportation companies will amount to for the past year; but they will most probably reach the sum of $60,000,000. A tax of three-fourths of one per cent. on these gross receipt would yield as much income, and would be far more equal in its operation than what is now known as the tonnage tax. This change in the manner of assessment would double the taxes of some of our large corporations, but it would proportionately reduce the amount now paid by others, who are unfairly dealt with by the present system.

By a law, approved April 30, 1864, the treasurers of corporations are required to deduct the three mill tax when paying the interest on their bonds, and pay the same over to the State Treasurer. This law thus far operates very advantageously, yielding in 1865 an excess of $150,000 over the previous year. But it is still imperfect, and ought to be amended. A tax of three mills on the principal of a six per cent. bond is the same as a tax of five per cent. on the interest.

I recommend that the law be so amended as to require a tax of five per cent. to be paid on the interest accruing on all bonds. This will make a five, six or seven per cent. bond bear equal burdens. The corporation should be required to make its return to the Auditor General, instead of the State Treasurer, and have its accounts settled in the usual manner, with a severe penalty for non-compliance. This tax, if properly regulated, will become one of the most reliable sources of income to the State Treasury, and should receive the early and careful consideration of the Legislature.

Some method should be adopted by which the officers of the State can learn the whereabouts of the officers of foreign corporations liable to taxa-

tion under our laws. As the law is now enforced, but a small proportion of these institutions pay any tax into the Treasury. If all corporations, both foreign and domestic, were required to keep a complete record of the names of their officers, place of business, &c., with the Auditor General, it would greatly facilitate the collection of taxes due from them to the State.

Our license laws require amendment. Nine-tenths of the theatres pay no license at all, and in the city of Philadelphia, alone, nearly three thousand persons, liable under the laws, annually fail to take out licenses as venders of merchandize. This is from no fault of the county officers, but arises from the fact that these people are allowed to appeal from the decision of the mercantile appraiser to an alderman, and from the judgment of the alderman to the county court. The result is that the year for which they are required to pay a license generally expires before the case can be reached. I suggest that licenses be collected in the same manner as other taxes. The law requiring corporations to pay a *bonus* for their charters, should be so amended as to compel the first payment to be made immediately upon the organization of the company. Had this been the law during the past year, the State would have received an income of $150,000 more than she has derived from this source, most of which will now be lost.

By the estimate, hereto annexed, of our receipts and expenditures for the coming year, it will be seen that our receipts are expected to reach the sum of $5,426,000, and our expenditures, during the same period, the sum of $3,523,000. By levying a tax of one per cent. on the capital of banks, and the exercise of proper diligence in collecting our taxes on corporations, licenses, &c., the receipts can readily be made to reach $6,000,000; while the expenditures, with the least possible effort, can be reduced to $3,300,000. Under these circumstances, it is worthy of serious inquiry whether the finances of the State are not now in a condition to dispense altogether with the *tax on real estate*, leaving it to be taxed only for county and township purposes. It should be the endeavor of the State, as far as possible, to collect her revenue from sources that cannot be reached by counties and towns. At the time of creating the last war loan, the first thing seized upon for its re-payment was real estate; and now, that war is over, why should it not be the first to receive the benefits of peace? From all parts of the country we hear the cry, *high rents;* and much of the necessity for this advance arises from the high local taxation rendered necessary to liquidate debts incurred by counties and towns to pay bounties for the war. Presuming

that our receipts will be	$5,426,000 00
Our expenses	3,300,000 00
There would be a balance	2,126,000 00
From which deduct tax on real estate	1,600,000 00
Leaving a balance	526,000 00

We will still have a balance in the Treasury of $526,000 over and above all necessary expenditures. If we add to this a tax on banks, of $470,000, it will give us $996,000—nearly a million of dollars to be appropriated to the redemption of the public debt. From this statement, it seems clear to me that we could get along without levying one dollar of tax on the real estate of the Commonwealth. We can, at least, suspend its collection for a year or two, until we have tried the experiment.

All of which is respectfully submitted.

WM. H. KEMBLE,
State Treasurer.

Comparative Statement of Liabilities for Nov. 30, 1860, and Nov. 30, 1865.

Liabilities, November 30, 1860		$37,964,602 02
Assets—Bonds of Penn'a R. R. Co	$7,200,000 00	
do.....Phil'a & Erie R. R. Co.,	3,500,000 00	
Inter. on...do.....do.....do.....	175,000 00	
Cash in Treasury	681,433 08	
		11,556,433 08
Liabilities in excess of assets		26,408,168 94
Liabilities, November 30, 1865		$37,471,663 36
Bonds of Pennsylvania R. R. Co	$6,700,000 00	
Do....Phil'a and Erie R. R. Co	3,500,000 00	
Int. on bonds of Phil'a and Erie R. R. Co.,	1,050,000 00	
Cash in Treasury	2,373,668 14	
		13,623,668 14
Liabilities in excess of assets		23,847,995 22
Liabilities, November 30, 1860		$26,408,168 94
Do.....do.....1865		23,847,995 22
Improvement in condition of Treasury since Nov. 30, 1860,		2,560,173 72

Table of Extraordinary Expenditures, since November 30, 1860.

1861, military		$2,354 340 83
1862.....do		832,380 60
1863.....do		207,728 67
1864.....do		990,723 25
National Cemetery, Gettysburg		5,000 00
Relief of Chambersburg		100,000 00
1865, military		382,139 81
National Cemetery		11,092 00
Schuylkill county riots		1,087 41
Premium on gold to pay interest		463,774 90
		5,348,267 47
Refunded by U. S. Government and other parties—		
1861	$638,229 45	
1862	635,306 94	
1863	46,008 30	
1864	95 57	
		1,319,640 26
Total extraordinary expenditures		4,028,627 21

Relative Taxation of National and State Banks.

NATIONAL BANK.

Capital.	Deposits.	Circulation.	Dividend.
$500,000	$1,200,000	$400,000	12 per cent.

Net profits	$60,000	5 per centum	$3,000
Circulation	400,000	1 .....do	4,000
Deposits	1,200,000	½ .....do	6,000
Whole amount of tax			13,000

A bank under the State law has United States taxes on—

Net profits	$60,000	5 per centum	$3,000
Deposits	1,200,000	½ ....do	6,000
Circulation	400,000	1 .....do	4,000
Capital stock		½ .....do	2,500
State tax—Tax on capital stock			3,000
Tax on dividends		17 per centum	10,200
Tax on a bank remaining under the State law			28,700

Schedule of Tabular Statements, &c., accompanying report of State Treasurer.

I. Revenue of the Commonwealth.
II. Expenditures of the Commonwealth.
III. Estimated receipts of the Commonwealth.
IV. Estimated expenditures of the Commonwealth.
V. Comparative Receipts of years 1860, 1864 and 1865.
VI. Comparative Expenditures of years 1860, 1864 and 1865
VII. Monthly Receipts and Expenditures.
VIII. Valuation of Real and Personal Estate.
IX. Relief Notes.
X. Public Debt.
XI. Public Debt held abroad.

I.—REVENUE

OF THE

COMMONWEALTH OF PENNSYLVANIA.

SUMMARY *of the Receipts at the State Treasury, from the* 1*st day of December,* 1864, *to the* 30*th day of November,* 1865, *both days inclusive.*

1.	Lands	$39,521 17
2.	Auction commissions	17,648 75
3.	Auction duties	68,249 61
4.	Tax on bank dividends	205,911 39
5.	Tax on corporation stocks	1,237,933 18
6.	Tax on real and personal estate	1,959,206 10
7.	Tax on loans	315,505 87
8.	Tax on net earnings or income	143,073 24
9.	Tax on enrolment of laws	29,925 00
10.	Tax on surplus fund, &c , of banks	5,930 63
11.	Tax on tonnage	388,993 90
12.	Commutation of tonnage tax, per act of March 7, 1861	360,000 00
13.	Tax on brokers and private bankers	46,742 46
14.	Tax on writs, wills, deeds, &c	71,407 79
15.	Tax on certain offices	17,313 55
16.	Collateral inheritance tax	294,364 94
17.	Tavern licenses	249,645 19
18.	Retailers' licenses	303,848 73
19.	Sample licenses	760 00
20.	Theatre, circus and menagerie licenses,	2,451 00
21.	Billiard room, bowling saloon and ten pin alley licenses	3,961 73
22.	Eating house, beer house and restaurant licenses	19,765 79
23.	Pedlers' licenses	2,124 37
24.	Brokers' licenses	8,413 26
25.	Patent medicine licenses	1,442 74
26.	Distillery and brewery licenses	9,665 62
27.	Millers' tax	1,607 25
28.	Militia tax	27 28
29.	Foreign insurance agencies	110,551 96
30.	Premiums on charters	90,734 62
	Carried forward	6,006,727 12

	Brought forward	$6,006,727 12	
31.	Pamphlet laws	321 16	
32.	Sales of public property	919 73	
33.	Premiums on loans	74,501 84	
34.	Escheats	1,012 46	
35.	Dividends on bridge stocks	80 00	
36.	Free banking system	1,155 24	
37.	Pennsylvania railroad company, bond No. 8, redeemed	100,000 00	
38.	Accrued interest	13,320 33	
39.	Refunded cash	170 71	
40.	Annuity for right of way	10,000 00	
41.	Fines and forfeitures	3,083 00	
42.	Fees of the public offices	7,898 08	
43.	Cases of conscience	800 00	
			$6,219,989 67
	Balance in the Treasury, November 30, 1864, available	1,942,203 63	
	Depreciated funds in the Treasury, unavailable	41,032 00	
			1,983,235 63
			8,203,225 30

II.—EXPENDITURES

OF THE

COMMONWEALTH OF PENNSYLVANIA.

SUMMARY *of the Payments at the State Treasury, from the* 1*st day of December,* 1864, *to the* 30*th day of November,* 1865, *both days inclusive.*

1.	Expenses of Government	$616,226 59
2.	Military expenses, ordinary	1,198 87
3.	Military expenses, per act of April 16, 1862	42,125 07
4.	Military expenses, per act of April 22, 1863	244,100 31
5.	Military expenses, per act of March 17, 1864	3,375 15
6.	Military expenses, per act of May 4, 1864	5,000 00
7.	Military expenses, per act of May 5, 1864	41,780 19
8.	Military expenses, per act of August 19, 1864	200 00
9.	Military expenses, per act of August 22, 1864	528 70
10.	Military expenses, per act of August 24, 1864	13,948 45
11.	Military expenses, per act of August 25, 1864	3,620 79
12.	Military expenses, per act of March 22, 1865	26,520 72
13.	Military expenses, per act of March 28, 1865	844 00
14.	Pensions and gratuities	6,648 22
15.	Charitable institutions	272,980 10
16.	Pennsylvania State Agricultural Society	2,000 00
17.	Farmers' High School of Pennsylvania,	12,376 75
18.	State Normal Schools	15,000 00
19.	Schools of Design for Women	4,250 00
20.	Common Schools	338,636 28
	Carried forward	1,651,360 19

	Brought forward	$1,651,360 19	
21.	Commissioners of the Sinking Fund, viz:		
	Loans, &c., redeemed $1,902,767 88		
	Other payments 1,075 00		
		1,903,842 88	
22.	Interest on loans	1,994,680 07	
23.	Domestic creditors	1,362 64	
24.	Damages and old claims	8,941 76	
25.	Damages by rebel raids in 1862	96 45	
26.	National Cemetery Association, at Gettysburg	11,092 00	
27.	Schuylkill county riots in May, 1862	1,089 41	
28.	Special commissioners	794 36	
29.	State Library	3,611 04	
30.	Public buildings and grounds	38,093 68	
31.	Extension of capitol building	55,022 31	
32.	Houses of Refuge	56,000 00	
33.	Penitentiaries	41,755 00	
34.	Escheats	595 77	
35.	Free banking system	977 12	
36.	Counsel fees and commissions	500 00	
37.	Mercantile appraisers	885 78	
38.	Amendments to the Constitution	1,659 55	
39.	Miscellaneous	16,165 15	
			$5,788,525 16
	Balance in the Treasury, November 30, 1865, available	2,373,668 14	
	Depreciated funds in the Treasury, unavailable	41,032 00	
			2,414,700 14
			8,203,225 30

III.—ESTIMATE

Of the Ordinary Revenue of the Commonwealth, for the current year ending November 30, 1866.

Lands	$15,000 00	
Auction commissions	18,000 00	
Auction duties	60,000 00	
Bank dividends	15,000 00	
Corporation stocks	1,000,000 00	
Real and personal estate	1,800,000 00	
Loans	350,000 00	
Net earnings or income	100,000 00	
Enrolments	25,000 00	
Tonnage	400,000 00	
Commutation of tonnage	360,000 00	
Writs, wills and deeds	70,000 00	
Brokers and bankers	50,000 00	
Certain offices	17,000 00	
Collateral inheritance	275,000 00	
Tavern licenses	225,000 00	
Retailers' do	250,000 00	
Theatre....do	4,000 00	
Billiard room and ten pin alley licenses	4,000 00	
Eating house licenses	18,000 00	
Pedlers'.....do	2,000 00	
Brokers'.....do	8,000 00	
Patent medicine licenses	1,000 00	
Distillery and brewery licenses	8,000 00	
Millers'.....do	1,000 00	
Foreign insurance companies	125,000 00	
Premiums on charters	100,000 00	
Bond No. 9 Pennsylvania Railroad Co.	100,000 00	
Right of way	10,000 00	
Fees of public offices	5,000 00	
Miscellaneous	10,000 00	
		$5,426,000 00

IV.—ESTIMATE

Of the Ordinary Expenses of the Commonwealth, for the current year ending November 30, 1866.

Expenses of Government	$600,000 00	
Military, ordinary	1,000 00	
Military, extraordinary	150,000 00	
Pensions	6,000 00	
Charitable institutions	300,000 00	
Interest on public debt	1,905,000 00	
Pennsylvania State agricultural society	2,000 00	
Common schools	340,000 00	
Public buildings	40,000 00	
State Library	4,000 00	
Extension of Capitol	55,000 00	
House of Refuge	60,000 00	
Penitentiaries	45,000 00	
Miscellaneous	15,000 00	
		$3,523,000 00

V.—SUMMARY

Of the Receipts at the State Treasury of Pennsylvania.

	1860.	1864.	1865.
Lands	$11,325 12	$90,088 38	$39,521 17
Auction commissions	20,826 13	17,965 01	17,648 75
Auction duties	32,526 00	52,252 57	68,249 61
Tax on dividends	227,114 06	405,399 98	205,911 39
Tax on stocks	275,525 18	638,292 92	1,237,933 13
State tax	1,444,674 93	1,621,718 80	1,959,206 10
Tavern licenses	200,789 92	238,261 24	249,645 19
Retailers' licenses	247,988 24	245,400 65	303,848 73
Sample licenses	285 00	855 00	760 00
Pedlers' licenses	2,361 50	1,368 95	2,124 37
Brokers' licenses	9,673 82	5,173 60	8,413 26
Theatre, &c., licenses	3,051 74	4,437 13	2,451 00
Distillers' and brewers' licenses	8,259 51	7,404 18	9,665 62
Billiard room licenses	3,185 28	3,185 49	3,961 73
Eating house licenses	19,644 02	18,958 28	19,765 79
Patent medicine licenses	1,600 50	1,105 14	1,442 74
Pamphlet laws	560 41	254 74	321 16
Militia tax	4,560 61	471 42	27 28
Millers' tax	2,976 20	1,191 85	1,607 25
Foreign insurance agencies	20,486 98	51,218 32	110,551 96
Tax on writs	59,746 82	69,244 00	71,407 79
Tax on offices	14,205 94	16,479 00	17,313 56
Collateral inheritance tax	146,846 96	239,881 77	294,364 94
Canal tolls	2,033 34	184 74	.....
Sales of public property	660 32	7,712 50	919 73
Enrolment of laws	8,080 00	27,405 00	29,925 00
Premiums on charters	15,365 99	36,905 35	90,734 42
Tax on loans	130,458 08	165,859 83	315,505 87
Interest on loans	388,557 70	.....	.....
Premium on loans	25,466 17	160 88	74,501 84
Tax on tonnage	31,425 15	106,926 52	388,993 90
Free banking system	754 75	12,551 78	1,155 24
Dividends on stocks	306 03	.....	.....
Pennsylvania bond, No. 3	100,000 00	.....	.....
Accrued interest	2,726 85	6,406 22	13,320 33
Refunded cash	1,005 90	.....	.....
Annuity for right of way	10,000 00	10,000 00	10,000 00
Fees of public offices	4,076 86	5,903 24	7,898 08
Miscellaneous	125 00	.....	.....
Tax on incomes	.....	18,660 66	143,073 24
Commutation of tonnage tax, act March 7, 1861	.....	360,000 00	360,000 00
Tax on tonnage, act April 30, 1864	.....	91,820 51	.....
Tax on brokers	.....	46,915 81	46,742 46
Escheats	.....	2,243 83	1,012 46
Dividends on bridge stocks	.....	429 43	80 00
Pennsylvania railroad company, bond No. 7	.....	100,000 00	.....
Refunded cash, military	.....	95 57	.....
Refunded cash, ordinary	.....	522 93	170 71
Fines and forfeitures	.....	2,000 00	3,083 00
Tax on surplus fund, &c	.....	.....	5,930 63
Pennsylvania railroad company, bond No. 8	.....	.....	100,000 00
Cases of conscience	.....	.....	800 00
Total amount	3,479,257 31	4,733,313 02	6,219,989 67

VI.—SUMMARY

Of the Expenditures at the State Treasury of Pennsylvania.

	1860.	1864.	1865.
Expenses of Government	$401,863 41	$600,021 46	$616,226 59
Militia expenses	1,800 34	.....	.....
Pennsylvania volunteers, late war with Mexico	36 00	.....	.....
Pensions and gratuities	6,743 45	6,098 91	6,648 22
Charitable institutions	128,326 40	170,718 21	272,980 10
Farmers' High school, Pennsylvania	6,111 05	.....	12,376 75
Common schools	282,930 23	348,897 37	338,636 28
Commissioners Sinking Fund, &c	674,629 03	122,090 20	1,903,842 88
Interest on loans, including interest certificates	1,931,205 11	2,435,378 84	1,994,680 07
Guarantied interest	8,517 50	.....	.....
Domestic creditors' certificates and interest on same	7 53	.....	1,362 64
Damages on the public works and old claims	22,644 32	962 72	8,941 76
Special commissioners	8,241 46	2,021 32	794 36
Revenue Commissioners	6,504 35	.....	.....
State Library	2,547 70	4,3 4 07	3,611 04
Public buildings and grounds	5,330 21	14,142 49	38,093 68
House of Refuge	25,000 00	47,050 00	56,000 00
Penitentiaries	58,449 00	40,580 00	41,755 00
Escheats	181 08	971 66	595 77
Free banking system	799 75	12,239 39	977 12
Geological survey	12 00	.....	.....
Abatement of State tax	52,266 00	2,732 81	.....
Mercantile appraisers	656 41	976 21	885 78
Counsel fees and commissions	410 22	528 99	500 00
State Normal schools	284 02	.....	15,000 00
Colonial Records and Archives of Pennsylvania	1,606 50	.....	.....
Late Secretary of the Board of Canal Commissioners	83 33	.....	.....
Miscellaneous	9,951 92	15,247 04	16,165 15
Military expenses, ordinary	.....	855 83	1,198 87
Military expenses, per act May 15, 1861	.....	20,948 48	42,125 07
Do.....do.....April 16, 1862	.....	6,253 57	.....
Do.....do.....April 14, 1863	.....	750 00	244,100 31
Do.....do.....March 22, 1863	.....	109,525 69	.....
Do.....do.....March 16, 1864	.....	200 00	.....
Do.....do.....March 17, 1864	.....	22,590 19	3,375 15
Do.....do.....March 28, 1864	.....	709 99	.....
Do.....do.....March 31, 1864	.....	83 30	.....
Do.....do.....April 18, 1864	.....	88 35	.....
Do.....do.....May 3, 1864	.....	50 00	.....
Do.....do.....May 4, 1864	.....	5,000 00	5,000 00
Do.....do.....May 5, 1864	.....	43,620 80	41,780 19
Do.....do.....May 6, 1864	.....	2,977 23	.....
Do.....do.....May 20, 1864	.....	1,404 90	.....
Do.....do.....August 22, 1864	.....	904 37	528 70
Do.....do.....August 24, 1864	.....	10,847 90	13,948 45
Do.....do.....August 25, 1864	.....	25,862 06	3,620 79
Pennsylvania State Agricultural society	.....	2,000 00	2,000 00
State Normal school, Mansfield, Tioga county	.....	5,000 00	.....
Philadelphia School of Design for women	.....	3,000 00	4,250 00
Expenses in repelling rebel raid, June, 1863	.....	713,419 61	.....
Damages by rebel raids in 1862	.....	25,486 81	96 45
National Cemetery association at Gettysburg	.....	5,000 00	11,092 00
Schuylkill county riots in May, 1862	.....	1,914 26	1,089 41
Relief of Chambersburg sufferers	.....	100,000 00	.....
Amendments to the Constitution	.....	4,986 06	1,659 55
Military expenses, per act August 19, 1864	.....	.....	200 00
Do.....do.....March 22, 1865	.....	.....	26,520 72
Do.....do.....March 28, 1865	.....	.....	844 00
Extension of Capitol building	.....	.....	25,022 31
Total amount	3,637 147 32	4,938,441 09	$5,788,525 16

VII. STATEMENT OF MONTHLY RECEIPTS AND PAYMENTS.

RECEIPTS, DECEMBER, 1864.

Lands	$3,171 85	
Auction commissions	100 00	
Auction duties	28,086 68	
Tax on bank dividends	87,714 19	
Tax on corporation stocks	210,511 80	
Tax on real and personal estate	32,141 75	
Tavern licenses	1,535 80	
Retailers' licenses	8,666 44	
Pedlers' licenses	230 85	
Brokers' licenses	1,878 60	
Theatre, circus and menagerie licenses	617 50	
Distillery and brewery licenses	1,840 23	
Billiard room, &c., licenses	997 50	
Eating house, &c., licenses	1,030 96	
Patent medicine licenses	85 50	
Pamphlet laws	7 61	
Millers' tax	342 00	
Foreign insurance agencies	6,722 77	
Tax on writs, wills, deeds, &c.	18,265 31	
Tax on certain offices	6,397 98	
Collateral inheritance tax	50,353 53	
Tax on enrolment of laws	2,175 00	
Tax on loans	7,105 45	
Tax on tonnage	16,917 29	
Tax on brokers and private bankers	7,429 74	
Tax on net earnings or income	9,216 31	
Tax on surplus fund, &c., of banks	556 87	
		$504,099 51
Balance in the Treasury, November 30, 1864		1,942,203 63
		2,446,303 14

PAYMENTS, DECEMBER, 1864.

Expenses of government	$41,830 90	
Military expenses, per act of April 16, 1862	12,086 00	
Military expenses, per act of April 22, 1863	28,457 65	
Military expenses, per act of March 17, 1864	959 94	
Military expenses, per act of May 5, 1864	3,026 13	
Military expenses, per act of August 19, 1864,	200 00	
Military expenses, per act of August 22, 1864,	52 00	
Military expenses, per act of August 24, 1864,	1,575 05	
Military expenses, per act of August 25, 1864,	122 10	
Pensions and gratuities	90 00	
Charitable institutions	7,250 00	
Common schools	9,698 18	
Commissioners of the Sinking Fund	4,075 00	
Interest on loans	12,235 50	
Damages and old claims	500 00	
Special commissioners	8 45	
State Library	306 20	
Public buildings and grounds	198 39	
Penitentiaries	580 00	
Free banking system	210 00	
Mercantile appraisers	46 05	
Amendments to the Constitution	155 00	
Miscellaneous	28 59	
Military expenses, ordinary	150 00	
		$124,141 13
Balance in the Treasury, December 31, 1864		2,322,162 01
		2,446,303 14

RECEIPTS, JANUARY, 1865.

Lands	$6,480 65
Auction commissions	23 75
Auction duties	605 62
Tax on bank dividends	39,208 55
Tax on corporation stocks	311,327 43
Tax on real and personal estate	144,318 16
Tavern licenses	5,787 94
Retailers' licenses	22,838 48
Pedlers' licenses	257 77
Brokers' licenses	201 15
Theatre, circus, &c., licenses	142 50
Distillery and brewery licenses	539 13
Billiard room, &c., licenses	321 00
Eating house, &c., licenses	1,914 89
Patent medicine licenses	4 75
Pamphlet laws	96 28
Militia tax	27 28
Millers' tax	109 25
Foreign insurance agencies	4,530 52
Tax on writs, wills, deeds, &c	4,659 96
Tax on certain offices	1,475 18
Collateral inheritance tax	2,237 39
Tax on enrolment of laws	445 00
Premiums on charters	1,408 33
Tax on loans	43,162 10
Tax on tonnage	26,100 61
Escheats	21 00
Free banking system	220 17
Accrued interest	910 28
Tax on brokers and private bankers	10,002 54
Tax on net earnings or income	4,111 19
Tax on surplus fund, &c., of banks	4,770 64
	$638,258 49
Balance in the Treasury, December 31, 1864	2,322,162 01
	2,960,420 50

PAYMENTS, JANUARY, 1865.

Expenses of government	$35,020 30	
Military expenses, ordinary	75 00	
Military expenses, per act of April 16, 1862	987 23	
Military expenses, per act of April 22, 1863	16,737 66	
Military expenses, per act of May 5, 1864	5,455 27	
Military expenses, per act of August 24, 1864	1,427 20	
Military expenses, per act of August 25, 1864	242 40	
Pensions and gratuities	755 54	
Charitable institutions	19,937 50	
Philadelphia School of Design for women	1,000 00	
Common schools	17,089 73	
Interest on loans	771,560 30	
Damages by rebel raid in 1862	84 45	
Special commissioners	40 00	
State Library	216 67	
Public buildings and grounds	856 08	
Houses of Refuge	6,000 00	
Penitentiaries	7,407 50	
Free banking system	155 17	
Mercantile appraisers	64 26	
Amendment to the Constitution	221 50	
Miscellaneous	4,338 36	
		$889,672 12
Balance in the Treasury, January 31, 1865		2,070,748 38
		2,960,420 50

RECEIPTS, FEBRUARY, 1865.

Lands	$5,843 33	
Auction commissions	500 00	
Auction duties	176 38	
Tax on bank dividends	10,813 81	
Tax on corporation stocks	123,254 71	
Tax on real and personal estate	110,072 41	
Tavern licenses	5,305 79	
Retailers' licenses	16,377 38	
Pedlers' licenses	30 40	
Brokers' licenses	318 73	
Theatre, circus, &c., licenses	617 50	
Distillery and brewery licenses	846 85	
Billiard room, &c., licenses	180 50	
Eating house, &c., licenses	811 45	
Patent medicine licenses	42 75	
Pamphlet laws	53 60	
Foreign insurance agencies	14,514 82	
Tax on writs, wills, deeds, &c	1,295 49	
Collateral inheritance tax	851 35	
Tax on enrolment of laws	1,575 00	
Premiums on charters	6,319 66	
Tax on loans	7,367 42	
Commutation of tonnage tax	130,000 00	
Tax on tonnage	27,048 77	
Free banking system	438 75	
Accrued interest	355 20	
Refunded cash	4 50	
Tax on brokers and private bankers	1,021 42	
Tax on net earnings or income	109 23	
Tax on surplus fund, &c., of banks	603 12	
		$466,780 30
Balance in the Treasury, January 31, 1865		2,070,748 38
		2,537,528 68

PAYMENTS, FEBRUARY, 1865.

Expenses of government	$35,092 37	
Military expenses, ordinary	100 00	
Military expenses, per act of April 16, 1862	1,872 60	
Military expenses, per act of April 22, 1863	33,036 92	
Military expenses, per act of March 17, 1864	526 57	
Military expenses, per act of May 5, 1864	1,680 30	
Military expenses, per act of August 22, 1864,	16 00	
Military expenses, per act of August 24, 1864,	1,041 97	
Pensions and gratuities	396 00	
Charitable institutions	1,750 00	
Common schools	33,940 20	
Commissioners of the Sinking Fund	1,808 75	
Schuylkill county riots, in May, 1862	1,089 41	
Special commissioners	8 47	
Escheats	59 21	
Mercantile appraisers	18 30	
Amendments to the Constitution	354 25	
Miscellaneous	307 33	
		$113,098 65

Balance in the Treasury, February 28, 1865	2,424,430 03
	2,537,528 68

RECEIPTS, MARCH, 1865.

Lands	$5,726 82	
Auction commissions	725 00	
Auction duties	5,183 35	
Tax on bank dividends	4,480 91	
Tax on corporation stocks	76,406 32	
Tax on real and personal estate	8,358 94	
Tavern licenses	755 60	
Retailers' licenses	289 86	
Pedlers' licenses	13 35	
Theatre, circus, &c., licenses	47 50	
Distillery and brewery licenses	261 00	
Billiard room, &c., licenses	133 85	
Eating house, &c., licenses	274 46	
Patent medicine licenses	47 50	
Pamphlet laws	5 70	
Foreign insurance agencies	10,508 40	
Tax on writs, wills, deeds, &c.	8,046 47	
Tax on certain offices	650 00	
Collateral inheritance tax	35,042 27	
Tax on enrolment of laws	13,210 00	
Premiums on charters	10 00	
Tax on loans	3,371 88	
Tax on tonnage	62,443 31	
Free banking system	233 74	
Accrued interest	9 95	
Fees of the public offices	2,941 97	
Tax on brokers and private bankers	11,712 79	
Tax on net earnings or income	3,704 33	
		$254,595 27

Balance in the Treasury, February 28, 1865	2,424,430 03
	2,679,025 30

PAYMENTS, MARCH, 1865.

Expenses of government	$249,796 88	
Military expenses, ordinary	75 00	
Military expenses, per act of April 16, 1862	2,176 96	
Military expenses, per act of April 22, 1863	33,774 81	
Military expenses, per act of May 5, 1864	6,666 43	
Military expenses, per act of August 24, 1864	4,388 87	
Military expenses, per act of March 28, 1865	844 00	
Pensions and gratuities	237 33	
Charitable institutions	25,850 00	
Philadelphia School of Design for women	1,000 00	
Common schools	29,937 48	
Commissioners of the Sinking Fund	225 00	
Domestic creditors	1,362 64	
National cemetery association at Gettysburg	1,000 00	
State Library	525 00	
Public buildings and grounds	1,578 05	
Penitentiaries	240 00	
Escheats	100 00	
Free banking system	100 08	
Mercantile appraisers	88 77	
Amendments to the Constitution	319 00	
Miscellaneous	1,001 61	
		$361,287 91

Balance in the Treasury, March 31, 1865	2,317,737 39
	2,679,025 30

RECEIPTS, APRIL, 1865.

Lands	$5,148 90	
Auction commissions	500 00	
Auction duties	327 26	
Tax on bank dividends	807 25	
Tax on corporation stocks	8,412 24	
Tax on real and personal estate	264,144 43	
Tavern licenses	8,232 23	
Retailers' licenses	4,773 74	
Pedlers' licenses	196 50	
Brokers' licenses	24 25	
Distillery and brewery licenses	30 00	
Eating house, &c., licenses	1,107 36	
Pamphlet laws	65 26	
Foreign insurance agencies	6,905 37	
Tax on writs, wills, deeds, &c	2,944 74	
Tax on certain offices	794 70	
Collateral inheritance tax	7,271 04	
Tax on enrolment of laws	4,730 00	
Premiums on charters	7,750 00	
Tax on loans	46,556 18	
Premiums on loans	18,221 90	
Tax on tonnage	6,974 41	
Accrued interest	921 49	
Tax on brokers and private bankers	1,458 36	
Fines and forfeitures	75 00	
Tax on net earnings or income	6,847 53	
		$405,220 14
Balance in the Treasury, March 31, 1865		2,317,737 39
		2,722,957 53

PAYMENTS, APRIL, 1865.

Expenses of government	$38,225 16	
Military expenses, per act of April 16, 1862	4,063 69	
Military expenses, per act of April 22, 1863	18,459 05	
Military expenses, per act of May 5, 1864	1,516 18	
Military expenses, per act of August 24, 1864,	1,421 59	
Pensions and gratuities	688 52	
Charitable institutions	8,250 00	
Common schools	19,371 97	
Commissioners of the Sinking Fund	229,646 31	
Interest on loans	218,475 50	
National cemetery association at Gettysburg	5,092 00	
Special commissioners	46 76	
Public buildings and grounds	500 00	
Houses of Refuge	8,000 00	
Penitentiaries	7,407 50	
Mercantile appraisers	30 45	
Amendments to the Constitution	50 00	
Miscellaneous	175 69	
		$561,420 37
Balance in the Treasury, April 30, 1865		2,161,537 16
		2,722,957 53

RECEIPTS, MAY, 1865.

Lands	$2,062 47	
Auction commissions	3,550 00	
Auction duties	75 01	
Tax on bank dividends	16,266 94	
Tax on corporation stocks	67,577 88	
Tax on real and personal estate	9,354 64	
Tavern licenses	4,162 00	
Retailers' licenses	225 21	
Theatre, circus, &c., licenses	100 00	
Billiard room, &c., licenses	100 00	
Eating house, &c., licenses	770 00	
Pamphlet laws	5 50	
Foreign insurance agencies	10,947 87	
Tax on writs, wills, deeds, &c	3,428 48	
Tax on certain offices	3,614 28	
Collateral inheritance tax	13,461 24	
Tax on enrolment of laws	3,170 00	
Premiums on charters	5,690 63	
Tax on loans	2,701 81	
Tax on tonnage	35,027 44	
Dividends from bridge stocks	80 00	
Accrued interest	305 89	
Tax on brokers and private bankers	3,140 85	
Fines and forfeitures	1,000 00	
Tax on net earnings or income	42,217 99	
		$229,036 13

Balance in the Treasury, April 30, 1865	2,161,537 16
	2,390,573 29

PAYMENTS, MAY, 1865.

Expenses of government	$34,204 05	
Military expenses, per act of April 16, 1862	2,199 95	
Military expenses, per act of April 22, 1863	10,034 16	
Military expenses, per act of May 5, 1864	8,524 59	
Military expenses, per act of August 24, 1864	2,412 88	
Pensions and gratuities	329 25	
Charitable institutions	37,614 40	
Farmers' High School of Pennsylvania	12,376 75	
State Normal schools	15,000 00	
Common schools	20,558 53	
Commissioners of the Sinking Fund	45,500 00	
Interest on loans	694 56	
Special commissioners	353 00	
State Library	1,315 00	
Public buildings and grounds	1,026 07	
Houses of Refuge	2,000 00	
Free banking system	72 97	
Amendments to the Constitution	50 00	
Miscellaneous	487 88	
		$194,754 04

Balance in the Treasury, May 31, 1865	2,195,819 25
	2,390,573 29

RECEIPTS, JUNE, 1865.

Lands	$3,316 79	
Auction commissions	2,125 00	
Auction duties	23,647 31	
Tax on bank dividends	5,825 81	
Tax on corporation stocks	20,617 48	
Tax on real and personal estate	33,657 32	
Tavern licenses	3,891 50	
Retailers' licenses	29,553 91	
Billiard room, &c., licenses	28 50	
Eating house, &c., licenses	338 00	
Foreign insurance agencies	16,328 37	
Tax on writs, wills, deeds, &c	16,243 22	
Tax on certain offices	1,449 73	
Collateral inheritance tax	50,252 60	
Tax on enrolment of laws	2,230 00	
Premiums on charters	17,731 25	
Sales of public property	270 75	
Tax on loans	7,873 16	
Tax on tonnage	14,626 61	
Accrued interest	1,286 12	
Fees of the public offices	1,370 00	
Tax on brokers and private bankers	844 41	
Tax on net earnings or income	7,721 42	
		$261,229 26

Balance in the Treasury, May 31, 1865	2,195,819 25
	2,457,048 51

PAYMENTS, JUNE, 1865.

Expenses of government	$40,213 86	
Military expenses, ordinary	225 00	
Military expenses, per act of April 16, 1862	2,143 85	
Military expenses, per act of April 22, 1863	19,255 37	
Military expenses, per act of May 4, 1864	5,000 00	
Military expenses, per act of May 5, 1864	4,529 43	
Military expenses, per act of August 22, 1864	218 00	
Military expenses, per act of August 24, 1864	1,380 89	
Military expenses, per act of August 25, 1864	302 59	
Military expenses, per act of March 22, 1865	10,000 00	
Pensions and gratuities	364 67	
Charitable institutions	29,709 00	
Common schools	16,579 30	
Commissioners of the Sinking Fund	425 00	
Interest on loans	12,000 00	
Damages by rebel raids in 1862	12 00	
State Library	200 00	
Public buildings and grounds	11,410 54	
Houses of Refuge	12,500 00	
Penitentiaries	285 00	
Mercantile appraisers	49 80	
Amendments to the Constitution	25 00	
Miscellaneous	1,920 09	
		$168,749 39
Balance in the Treasury, June 30, 1865		2,288,299 12
		2,457,048 51

RECEIPTS, JULY, 1865.

Lands	$2,024 31	
Auction commissions	500 00	
Auction duties	651 49	
Tax on bank dividends	5,406 58	
Tax on corporation stocks	237,632 03	
Tax on real and personal estate	1,135,451 55	
Tavern licenses	195,509 69	
Retailers' licenses	144,077 85	
Pedlers' licenses	472 30	
Sample licenses	760 00	
Brokers' licenses	4,064 28	
Theatre, circus, &c., licenses	361 00	
Distillery and brewery licenses	2,817 03	
Billiard room, &c., licenses	634 00	
Eating house, &c., licenses	7,810 55	
Patent medicine licenses	920 00	
Pamphlet laws	20 90	
Millers' tax	841 15	
Foreign insurance agencies	10,797 52	
Tax on writs, wills, deeds, &c	2,337 97	
Tax on certain offices	10 60	
Collateral inheritance tax	8,229 05	
Tax on enrolment of laws	690 00	
Premiums on charters	16,266 75	
Tax on loans	46,089 60	
Tax on tonnage	51,234 35	
Pennsylvania railroad company, bond No. 8, redeemed	100,000 00	
Accrued interest	1,156 24	
Fees of the public offices	1,414 25	
Tax on brokers and private bankers	1,053 18	
Fines and forfeitures	2,000 00	
Tax on net earnings or income	18,126 31	
Cases of conscience	200 00	
		$1,999,560 53
Balance in the Treasury, June 30, 1865		2,288,299 12
		4,287,859 65

PAYMENTS, JULY, 1865.

Expenses of government	$38,383 57	
Military expenses, per act of April 16, 1862	3,061 54	
Military expenses, per act of April 22, 1863	7,445 91	
Military expenses, per act of March 17, 1864	1,885 16	
Military expenses, per act of May 5, 1864	4,048 94	
Military expenses, per act of August 22, 1864	240 00	
Military expenses, per act of March 22, 1865	2,584 65	
Pensions and gratuities	2,549 41	
Charitable institutions	3,250 00	
Common schools	105,099 19	
Commissioners of the Sinking Fund	101,500 00	
Interest on loans	768,896 65	
Public buildings and grounds	2,984 95	
Penitentiaries	17,732 50	
Escheats	50 95	
Free banking system	111 00	
Counsel fees and commissions	500 00	
Mercantile appraisers	301 17	
Amendments to the Constitution	75 00	
Miscellaneous	5,359 21	
Special commissioners	9 28	
		$1,066,068 98
Balance in the Treasury, July 31, 1865		3,221,790 67
		4,287,859 65

RECEIPTS, AUGUST, 1865.

Lands	$2,807 37	
Auction commissions	1,525 00	
Tax on bank dividends	3,773 90	
Tax on corporation stocks	15,093 77	
Tax on real and personal estate	109,206 99	
Tavern licenses	2,625 39	
Retailers' licenses	34,841 43	
Pedlers' licenses	205 85	
Theatre, circus, &c., licenses	92 50	
Distillery and brewery licenses	283 30	
Billiard room, &c., licenses	57 00	
Eating house, &c., licenses	632 00	
Patent medicine licenses	79 50	
Millers' tax	247 00	
Foreign insurance agencies	12,248 98	
Tax on writs, wills, deeds, &c	877 05	
Tax on certain offices	242 89	
Collateral inheritance tax	14,586 48	
Tax on enrolment of laws	320 00	
Premiums on charters	11,881 25	
Sales of public property	167 77	
Tax on loans	2,320 47	
Premiums on loans	19 608 39	
Commutation of tonnage tax	230,000 00	
Tax on tonnage	29,570 54	
Escheats	173 38	
Accrued interest	5,353 49	
Tax on brokers and private bankers	301 62	
Tax on net earnings or income	4,796 09	
		$503,919 40
Balance in the Treasury, July 31, 1865		3,221,790 67
		3,725,710 07

PAYMENTS, AUGUST, 1865.

Expenses of government	$19,670 72	
Military expenses, per act of April 16, 1862	1,594 64	
Military expenses, per act of April 22, 1863	22,205 79	
Military expenses, per act of May 5, 1864	1,254 35	
Military expenses, per act of August 22, 1864	2 70	
Military expenses, per act of March 22, 1865	2,674 67	
Pensions and gratuities	340 00	
Charitable institutions	38,645 83	
Schools of Design for women	2,000 00	
Common schools	28,778 36	
Commissioners of the Sinking Fund	360,644 36	
Interest on loans	458 56	
State Library	344 00	
Public buildings and grounds	2,930 29	
Houses of Refuge	7,500 00	
Extension of Capitol building	25,139 45	
Escheats	40 81	
Free banking system	300 00	
Mercantile appraisers	106 08	
Amendments to the Constitution	291 80	
Miscellaneous	200 63	
		$515,123 04

Balance in the Treasury, August 31, 1865	3,210,587 03
	3,725,710 07

RECEIPTS, SEPTEMBER, 1865.

Lands	$1,041 76	
Auction commissions	5,600 00	
Auction duties	7,611 12	
Tax on bank dividends	2,482 63	
Tax on corporation stocks	50,464 02	
Tax on real and personal estate	86,716 71	
Tavern licenses	1,921 40	
Retailers' licenses	15,030 96	
Brokers' licenses	1,565 50	
Theatre, circus, &c., licenses	47 50	
Distillery and brewery licenses	1,415 25	
Billiard room, &c., licenses	893 00	
Eating house, &c., licenses	836 00	
Patent medicine licenses	52 25	
Pamphlet laws	21 37	
Foreign insurance agencies	6,300 47	
Tax on writs, wills, deeds, &c	8,635 97	
Tax on certain offices	1,534 38	
Collateral inheritance tax	32,612 36	
Tax on enrolment of laws	80 00	
Premiums on charters	11,787 50	
Sales of public property	311 95	
Tax on loans	46,263 31	
Tax on tonnage	13,741 74	
Free banking system	108 75	
Accrued interest	2,033 05	
Fees of the public offices	729 05	
Tax on brokers and private bankers	1,548 78	
Fines and forfeitures	8 00	
Tax on net earnings or income	5,980 48	
Cases of conscience	600 00	
		$307,975 26
Balance in the Treasury, August 31, 1865		3,210,587 03
		3,518,562 29

PAYMENTS, SEPTEMBER, 1865.

Expenses of government	$36,140 07	
Military expenses, ordinary	75 00	
Military expenses, per act of April 16, 1862	3,253 63	
Military expenses, per act of April 22, 1863	25,042 98	
Military expenses, per act of May 5, 1864	655 95	
Military expenses, per act of March 22, 1865	3,119 21	
Pensions and gratuities	283 50	
Charitable institutions	38,535 87	
Common schools	10,619 68	
Commissioners of the Sinking Fund	2,000 00	
Interest on loans	29 00	
Damages and old claims	219 80	
National cemetery association at Gettysburg	5,000 00	
Special commissioners	164 50	
State Library	429 17	
Extension of Capitol building	10,778 55	
Penitentiaries	270 00	
Free banking system	27 90	
Mercantile appraisers	61 98	
Amendments to the Constitution	65 00	
Miscellaneous	568 66	
		$137,340 45
Balance in the Treasury, September 30, 1865		3,381,221 84
		3,518,562 29

RECEIPTS, OCTOBER, 1865.

Lands	$984 57	
Auction duties	1,883 89	
Tax on bank dividends	1,430 00	
Tax on corporation stocks	29,453 50	
Tax on real and personal estate	10,319 13	
Tavern licenses	12,229 50	
Retailers' licenses	18,347 93	
Pedlers' licenses	544 20	
Brokers' licenses	118 50	
Theatre, circus, &c., licenses	425 00	
Distillery and brewery licenses	1,151 94	
Billiard room, &c., licenses	617 38	
Eating house, &c., licenses	3,634 70	
Patent medicine licenses	210 49	
Pamphlet laws	42 09	
Millers' tax	67 85	
Foreign insurance agencies	5,567 62	
Tax on writs, wills, deeds, &c	1,495 26	
Tax on certain offices	1,143 81	
Collateral inheritance tax	44,417 55	
Tax on enrolment of laws	680 00	
Premiums on charters	2,500 00	
Sales of public property	53 58	
Tax on loans	14,156 38	
Tax on tonnage	65,944 36	
Accrued interest	713 59	
Refunded cash	166 21	
Tax on net earnings or income	96 49	
		$218,395 52

Balance in the Treasury, September 30, 1865	3,381,221 84
	3,599,617 36

PAYMENTS, OCTOBER, 1865.

Expenses of government	$20,210 24	
Military expenses, per act of April 16, 1862	3,905 50	
Military expenses, per act of April 22, 1863	10,154 22	
Military expenses, per act of May 5, 1864	4,422 62	
Military expenses, per act of August 25, 1864	995 20	
Military expenses, per act of March 22, 1865	3,708 48	
Pensions and gratuities	294 00	
Charitable institutions	47,187 50	
Schools of Design for women	250 00	
Common schools	17,545 82	
Commissioners of the Sinking Fund	50 00	
Special commissioners	163 90	
State Library	275 00	
Public buildings and grounds	15,662 60	
Extension of Capitol building	5,833 09	
Houses of refuge	20,000 00	
Penitentiaries	7,832 50	
Mercantile appraisers	86 46	
Amendments to the Constitution	53 00	
Miscellaneous	653 86	
		$159,283 99

Balance in the Treasury, October 31, 1865	3,440,333 37
	3,599,617 36

RECEIPTS, NOVEMBER, 1865.

Lands	$912 35	
Auction commissions	2,500 00	
Auction duties	1 50	
Tax on bank dividends	27,700 82	
Tax on corporation stocks	87,182 00	
Tax on real and personal estate	15,464 07	
Tavern licenses	7,688 35	
Retailers' licenses	8,825 54	
Pedlers' licenses	173 15	
Brokers' licenses	242 25	
Distillers' and brewers' licenses	480 89	
Eating house, &c., licenses	605 42	
Pamphlet laws	2 85	
Foreign insurance agencies	5,179 25	
Tax on writs, wills, deeds, &c.	3,177 87	
Collateral inheritance tax	35,050 10	
Tax on enrolment of laws	620 00	
Premiums on charters	9,359 25	
Sales of public property	115 68	
Tax on loans	88,538 11	
Premiums on loans	36,671 55	
Tax on tonnage	39,364 47	
Escheats	818 08	
Free banking system	153 83	
Accrued interest	275 03	
Annuity for right of way	10,000 00	
Fees of the public offices	1,442 81	
Tax on brokers and private bankers	8,228 77	
Tax on net earnings on income	40,145 87	
		$430,919 86

Balance in the Treasury, October 31, 1865	3,440,333 37
	3,871,253 23

PAYMENTS, NOVEMBER, 1865.

Expenses of government	$27,438 47	
Military expenses, ordinary	498 87	
Military expenses, per act of April 16, 1862	4,779 48	
Military expenses, per act of April 22, 1863	19,495 79	
Military expenses, per act of March 17, 1864	3 48	
Military expenses, per act of August 25, 1864,	1,958 50	
Military expenses, per act of March 22, 1865	4,433 71	
Pensions and gratuities	320 00	
Charitable institutions	15,000 00	
Pennsylvania State Agricultural society	2,000 00	
Common schools	29,417 84	
Commissioners of the sinking fund	1,157,968 46	
Interest on loans	210,330 00	
Damages and old claims	8,221 96	
Public buildings and grounds	946 81	
Extension of Capitol building	13,271 22	
Escheats	344 80	
Mercantile appraisers	32 46	
Miscellaneous	1,123 24	
		$1,497,585 09

Balance in the Treasury, November 30, 1865	2,373,668 14
	3,871,253 23

RECAPITULATION

Of monthly Receipts and Expenditures.

RECEIPTS.		EXPENDITURES.	
December, 1864....	$504,099 51	December, 1864....	$124,141 13
January .....1865....	638,258 49	January.....1865....	889,672 12
February ....do.....	466,780 30	February.....do.....	113,098 65
March .....do.....	254,595 27	March.....do.....	361,287 91
April.....do.....	405,220 14	April .....do.....	561,420 37
May .....do.....	229,036 13	May.....do.....	194,754 04
June .....do.....	261,229 26	June.....do.....	168,749 39
July.....do.....	1,999,560 53	July.....do.....	1,066,068 98
August.....do.....	503,919 40	August.....do.....	515,123 04
September ...do.....	307,975 26	September....do.....	137,340 45
October.....do.....	218,395 52	October.....do.....	159,283 99
November...do.....	430,919 86	November.....do.....	1,497,585 09
	6,219,989 67		5,788,525 16
Balance in Treasury, Nov. 30, 1864.....	1,942,203 63	Balance in Treasury, Nov. 30, 1865.....	2,373,668 14
	8,162,193 30		8,162,193 30
Add depreciated funds in the Treasury, unavailable,	41,032 00	Add depreciated funds in the Treasury, unavailable,	41,032 00
	8,203,225 30		8,203,225 30

VIII.—STATEMENT

SHOWING *the Valuation of Real and Personal Estate in the several counties of the Commonwealth, and taxable for State purposes; the assessmen of tax thereon for the year* 1865, *as fixed by the Revenue Commissioners at their last tri-ennial meeting; also, the half mill tax authorized per act of May* 16, 1861, *and supplement thereto, approved April* 10, 1862, *the population of each county, according to the census of* 1860, *and the taxable inhabitants therein for the year* 1865.

COUNTIES.	Valuation.	Assessment of tax.	Half mill tax per act May 16, '61	Population.	Taxables
Adams	$5,138,390	$13,389 64	$2.567 00	27,997	7,954
Allegheny	26,123,389	66,903 10	13,015 42	180,074	39,238
Armstrong	3,027,873	7,857 58	1,500 00	36,114	8,306
Beaver	4,193,151	10,796 19	2,086 89	29,321	7,729
Bedford	3,458,223	8,883 10	1,716 85	26,803	6,441
Berks	22,918,666	58,611 76	11,384 95	94,043	21,492
Blair	4,900,758	12,652 59	2,436 44	27,785	6,714
Bradford	5,492,938	13,931 52	2,739 81	50,046	10,616
Bucks	19,298,126	49,018 24	9,608 88	63,803	14,969
Butler	4,344,806	11,012 37	2,164 35	33,753	8,547
Cambria	2,164,877	5,460 59	1,081 93	29,313	5,895
Cameron	313,509	795 78	156 75	.....	522
Carbon	2,454,858	6,448 69	1,210 26	21,239	5,183
Chester	24,273,907	62,024 08	12,075 90	74,749	16,373
Centre	4,450,806	11,443 73	2,208 72	27,087	6,806
Clarion	1,737,327	4,516 47	863 04	25,575	5,586
Clinton	3,066,478	7,904 55	1,525 03	17,722	3,827
Clearfield	1,625,020	4,165 68	807 68	18,925	5,018
Columbia	3,260,273	8,337 29	1,619 65	24,603	6,528
Crawford	5,431,246	13,818 26	2,706 82	49,041	14,566
Cumberland	12,285,504	31,863 52	6,086 64	40,402	11,087
Dauphin	12,529,140	32,628 28	6,195 86	48,640	10,968
Delaware	10,137 445	26,442 60	5,020 38	30,614	6,651
Erie	5,739,208	14,855 46	2,851 53	49,697	13,040
Elk	844,111	2,149 59	421 60	5,848	1,473
Fayette	5,337,731	13,740 08	2,651 35	40,166	9,183
Franklin	12,674,963	32,723 47	6,284 58	42,242	9,098
Fulton	1,187,487	3,047 90	589 95	9,140	2,463
Forest	175,213	486 78	87 56	889	163
Greene	3,129,671	7,929 36	1,558 56	24,406	5,615
Huntingdon	4,750,651	12,276 19	2,354 36	28,204	6,485
Indiana	3,321 252	8,488 50	1,653 37	33,869	7,910
Jefferson	1,576,517	4,024 35	785 41	18,414	4,384
Juniata	2,943,954	7,571 36	1,461 31	16,300	3,532
Lancaster	35,863,165	92,832 33	17,767 39	116,621	30,444
Lawrence	3,531,592	9,139 78	1,752 98	23,213	5,793
Lebanon	9,474,455	24,340 15	4,700 01	30,030	8,102
Lehigh	10,454,952	26,846 28	5,181 35	48,932	13,018
Luzerne	10,803,224	27,581 01	5,382 88	91,089	23,115
Lycoming	4,898,298	12,638 39	2,437 56	37,560	8,576
Mercer	4,906,817	12,474 30	2,442 59	37,164	9,683
Carried forward	304,236,973	782,050 59	151,143 49	1,[illegible]2,233	288,821

STATEMENT—Continued.

COUNTIES.	Valuation.	Assessment of tax.	Half mill tax per act May 16, '61	Population.	Taxables
Brought forward....	$304,236,973	$782,050 59	$151,143 49	1,532,233	288,821
M'Kean.....	758,642	1,902 11	379 32	9,000	1,537
Mifflin.....	4,015,420	10,345 71	1,996 40	16,378	4,172
Monroe.....	1,597,534	4,121 59	791 65	16,805	4,033
Montgomery.....	19,495,756	50,331 51	9,681 66	70,494	17,242
Montour.....	1,916,432	4,925 53	952 27	13,110	3,017
Northampton.....	13,548,538	34,720 48	6,720 46	47,775	12,188
Northumberland.....	5,476,564	14,417 89	2,700 00	29,057	8,420
Perry.....	3,367,709	8,672 89	1,669 55	22,940	6,094
Philadelphia.....	174,716,221	462,044 34	85,905 26	568,034	115,154
Pike.....	702,465	1,801 42	350 08	7,360	1,668
Potter.....	938,898	2,359 61	469 33	11,467	2,789
Schuylkill.....	11,219,076	28,820 92	5,580 64	90,173	20,576
Snyder.....	2,686,253	6,963 81	1,326 92	15,124	3,445
Somerset.....	2,995,976	7,698 83	1,486 40	26,920	5,675
Sullivan.....	416,091	1,054 11	207 56	4,140	1,273
Susquehanna.....	3,296,111	8,316 57	1,643 39	36,665	8,541
Tioga.....	2,439,508	6,172 48	1,219 04	31,218	7,884
Union.....	3,870,439	10,143 74	1,910 31	14,222	3,976
Venango.....	1,950,060	4,981 71	970 93	25,189	8,414
Warren.....	1,796,687	4,549 74	897 61	19,299	4,416
Washington.....	10,339,538	26,509 49	5,141 78	47,319	11,585
Wayne.....	1,744,186	4,399 46	872 10	32,172	7,435
Westmoreland.....	7,939,349	20,404 36	3,944 28	54,020	11,357
Wyoming.....	1,205,013	2,558 12	503 16	12,644	2,703
York.....	12,915,556	33,376 89	6,396 01	68,088	14,232
	595,591,994	1,545,643 90	294,859 72	2,921,046	681,914

IX.—RELIEF NOTES.

STATEMENT *showing the several Banks of this Commonwealth that issued notes in pursuance of the act of May* 4, 1841, *the original amount issued by them respectively; the amount of the same redeemed and cancelled, and the amount remaining in circulation; together with those banks that re-issued said notes, in pursuance of the act of April* 10, 1849, *and the amount of the re-issues outstanding.*

BANKS.	Original am't issued.	Amount redeemed of old issues.	Am't in circulation old issues.	Am't of re-issues in circulation.
Bank of Northern Liberties,	$70,000	$68,141	$1,859	.....
Bank of Penn Township...	100,000	97,853	2,147	.....
Manufacturers' and Mechanics' Bank.....	80,260	78,812	1,448	.....
Moyamensing Bank.....	*62,500	62,500	.....	.....
Bank of Chambersburg.....	66,000	63,971	2,029	$308
Bank of Chester County....	71,512	71,298	214	.....
Bank of Delaware County..	43,057	41,872	1,185	...
Bank of Germantown.....	35,524	35,115	409	.....
Bank of Gettysburg.....	30,958	29,737	1,221	.....
Bank of Lewistown.....	74,259	72,152	2,107	.....
Bank of Middletown.....	*49,320	49,320	.....	13,346
Bank of Northumberland...	40,000	38,605	1,395	.....
Bank of Susquehanna Co...	*25,000	25,000	.....	.....
Berks County Bank.....	†45,787	45,787	.....	.....
Carlisle Bank.....	57,627	55,777	1,850	.....
Columbia Bank and Bridge Company.....	25,479	24,758	721	235
Erie Bank.....	375,474	375,474	.....	.....
Exchange Bank of Pittsburg,	177,775	171,360	6,414	.....
Carried forward.....	1,430,532	1,407,533	22,999	13,889

* These banks, under the authority of the 11th and 12th sections of the act of May 4, 1841, issued the following sums, in addition to those here stated, and pledged to the Auditor General as security for the redemption of the same, equal amounts of five per centum State stocks, viz:

Moyamensing Bank	$12,500 00	
Bank of Middletown.....	5,050 00	
Bank of Susquehanna County.....	5,200 00	
		$22,750 00

Of these issues the Bank of Commerce (late Moyamensing) has redeemed $11,800, and received back the same amount of the pledged security; whilst at the State Treasury there has been redeemed, of the issues of the Bank of Middletown, the sum of $3,545, and of the Bank of Susquehanna County, $4,471, for which equal amounts of the pledged stocks have been cancelled; leaving still in circulation of these extra issues, Moyamensing Bank, $700, Bank of Middletown, $1,505, and the Bank of Susquehanna County, $729.

†The Berks County Bank made an over-issue of relief notes to the amount of $28,501. For the redemption of these the Commonwealth became responsible, pursuant to the act of January 29, 1845, and has redeemed the sum of $27,408, leaving still in circulation $1,093.

STATEMENT—CONTINUED.

BANKS.	Original am't issued.	Amount redeem'd of old issues.	Am't in circulation old issues.	Am't of re-issues in circulation
Brought forward.....	$1,430,532	$1,407,533	$22,999	$13,889
Farmers' Bank of Bucks Co.,	23,055	22,080	975	.....
Farmers' Bank of Lancaster,	80,000	77,950	2,050	4,476
Farmers' Bank of Reading..	60,072	57,351	2,721	.....
Farmers' and Drovers' Bank of Waynesburg.....	27,750	26,977	773	.....
Harrisburg Bank.....	76,042	73,711	2,331	7,655
Lancaster Bank.....	38,430	38,038	392	29,009
Lancaster County Bank....	18,750	18,134	616	1,241
Lebanon Bank.....	17,570	17,097	473	.....
Merchants' and Manufacturers' Bank of Pittsburg...	120,000	118,658	1,342	.....
Miners' Bank of Pottsville..	49,936	48,994	942	.....
Monongahela B'k of Brownsville.....	31,500	30,518	982	.....
Northampton Bank.....	31,171	29,286	1,885	.....
Towanda Bank	107,500	107,500	.....	.....
West Branch Bank.....	25,000	24,704	296	.....
Wyoming Bank at Wilkesbarre.....	30,232	29,313	919	.....
York Bank.....	52,725	51,440	1,285	.....
	2,220,265	2,179,284	40,981	56,270

Amount in circulation of old issues.....	$40,981	
Amount in circulation of re-issues.....	56,270	
		$97,251

NOTE.—Under the construction given to the act of April 10, 1849, in accordance with the opinion of the Attorney General, many of the re-issues as they became defaced, were cancelled and renewed.

X.—PUBLIC DEBT.

STATEMENT *showing the indebtedness of the Commonwealth of Pennsylvania on the first day of December*, 1865.

Funded debt, viz:		
6 per cent. loans, ordinary.....	$400,630 00	
5....do....do.....	33,901,745 84	
4½...do....do.....	238,200 00	
		$34,540,575 84
Unfunded debt, viz:		
Relief notes in circulation.....	97,251 00	
Interest certificates outstanding....	13,086 52	
Do .....unclaimed.....	4,448 38	
Domestic creditors' certificates....	146 32	
		114,932 22
		34,655,508 06
Military loan, per act of May 15, 1861		2,820,750 00
Public debt, December 1, 1865.....		37,476,258 06
Public debt as it stood December 1, 1864.....		$39,379,603 94
Deduct amount redeemed at the State Treasury during the fiscal year ending with November 30, 1865, viz:		
5 per cent. stocks.....	$1,703,517 88	
4½ ...do.....do.....	20,000 00	
Domestic creditors' certificates.....	578 00	
Military loan, act of May 15, 1861,	179,250 00	
		1,903,345 88
Public debt, December 1, 1865.....		37,476,258 06

XI—PUBLIC DEBT HELD ABROAD.

STATEMENT *of changes in the amount of Pennsylvania Loans to the credit of foreign holders, from November* 1, 1860, *to November* 1, 1865.

Amount to credit of foreign holders on Nov. 1, 1860.....		$19,965,200 00
Amount transferred to domestic accounts from Nov. 1, 1860, to Nov. 1, 1861.....	$920,700 00	
Amount transferred to domestic accounts from Nov. 1, 1861, to Nov. 1, 1862.....	2,439,800 00	
Amount transferred to domestic accounts from Nov. 1, 1862, to Nov. 1, 1863.	197,300 00	
Amount transferred to domestic accounts from Nov. 1, 1863, to Nov. 1, 1864.....	133,600 00	
Amount transferred to domestic accounts from Nov. 1, 1864, to Nov. 1, 1865.....	118,200 00	
		3,809,600 00
		16,155,600 00
Amount of loans held by foreign holders which was redeemed by the State in 1863.....		475,100 00
		15,680,500 00

HENRY C. STROUP,
Transfer officer.

FARMERS' AND MECHANICS' NATIONAL BANK,
Philadelphia, November 27, 1865.